

IN THE UNITED STATES BANKRUPTCY COURT FOR THE  
DISTRICT OF DELAWARE

In re: )  
W.R. GRACE & CO. )  
 )  
Debtors. ) Bk. No. 1:01-01139  
 )  
 ) Chapter 11

**NOTICE OF MOTION OF THE UNITED STATES INTERNAL REVENUE  
SERVICE FOR RELIEF FROM THE AUTOMATIC STAY**

To: The persons on the Attached Service List

The United States Internal Revenue Service filed a Motion for Relief from Automatic Stay which seeks completion of litigation brought in the Court of Federal Claims with respect to Federal Insurance Contributions Act (FICA) taxes and federal income tax withholding (FITW) taxes assessed against a subsidiary of W.R. Grace & Co., CCHP, Inc.

**HEARING ON THE MOTION WILL BE HELD ON January 3, 2002, at 9:30 a.m.**

You are required to file a response (and the supporting documentation required by Local Rule 4001-1(d)) to the attached motion on or before **December 6, 2001**.

At the same time, you must also serve a copy of the response upon Movant's attorney:

Christopher J. Kayser  
United States Department of Justice,  
Tax Division  
Ben Franklin Station  
P.O. Box 227  
Washington, D.C. 20044

The hearing date specified above may be preliminary hearing or may be consolidated with the final hearing, as determined by the Court.

The attorneys for the parties shall confer with respect to the issues raised by the motion in advance for the purpose of determining whether a consent judgment may be entered and/or for the purpose of stipulating to relevant facts such as value of the property, and the extent and validity of any security instrument.

By: /s/ Christopher J. Kayser  
Counsel for United States  
Internal Revenue Service